

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$19,941,108	\$20,002,437	\$20,486,343	\$21,137,497	1.5%	3.2%
Group Health Insurance	222	\$4,455,167	\$4,594,908	\$4,651,220	\$4,163,383	-1.7%	-10.5%
Pre-2008 Object Code - Temporary Salaries	130	\$654,109	\$653,965	\$1,027,217	\$2,103,130	33.9%	104.7%
Teacher Retirement Fund, After 7-1-95	216	\$1,381,114	\$1,446,234	\$1,534,691	\$1,839,888	7.4%	19.9%
Non - Certified Salaries	120	\$1,275,866	\$1,419,233	\$1,599,856	\$1,828,152	9.4%	14.3%
Social Security Certified	212	\$1,517,456	\$1,514,313	\$1,586,632	\$1,703,403	2.9%	7.4%
Other Group Insurance Authorized by Statute	224	\$668,104	\$579,662	\$438,421	\$693,801	0.9%	58.3%
Content	747	\$369,129	\$508,527	\$698,110	\$523,478	9.1%	-25.0%
Other Supplies and Materials	615, 660 - 689	\$392,131	\$417,344	\$464,056	\$479,292	5.1%	3.3%
Operational Supplies	611	\$546,452	\$367,528	\$339,066	\$456,360	-4.4%	34.6%
Licensed Employees	135	\$289,854	\$289,659	\$376,013	\$345,993	4.5%	-8.0%
Severance/Early Retirement Pay	213	\$470,477	\$428,877	\$381,820	\$252,215	-14.4%	-33.9%
Nonlicensed Employees	136	\$181,415	\$183,234	\$200,983	\$207,876	3.5%	3.4%
Telecommunications Equipment	745	\$198,228	\$263,195	\$242,328	\$206,361	1.0%	-14.8%
Other Professional and Technical Services	319	\$122,318	\$253,528	\$200,105	\$194,025	12.2%	-3.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$204,406	\$188,184	\$188,128	\$170,860	-4.4%	-9.2%
Social Security Noncertified	211	\$109,212	\$125,505	\$137,853	\$156,314	9.4%	13.4%
Other Technology Hardware	746	\$535,703	\$300,311	\$246,176	\$153,675	-26.8%	-37.6%
Public Employees Retirement Fund	214	\$80,526	\$106,595	\$168,128	\$152,177	17.2%	-9.5%
Workers Compensation Insurance	225	\$71,515	\$103,345	\$105,923	\$116,835	13.1%	10.3%
Library Books	640	\$80,740	\$75,234	\$60,894	\$91,047	3.0%	49.5%
Group Accident Insurance	223	\$81,658	\$79,710	\$84,389	\$86,355	1.4%	2.3%
Instruction Services	311	\$30,961	\$30,138	\$34,087	\$71,778	23.4%	110.6%
Travel	580	\$40,102	\$27,947	\$38,064	\$49,312	5.3%	29.6%
Equipment	730	\$75,007	\$37,873	\$106,743	\$45,416	-11.8%	-57.5%
Group Life Insurance	221	\$39,374	\$42,254	\$42,538	\$43,170	2.3%	1.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$157,936	\$37,542	NA	-76.2%
Repairs and Maintenance Services	430	\$34,982	\$35,421	\$32,159	\$31,327	-2.7%	-2.6%
Computer Hardware	741	\$0	\$0	\$274,416	\$27,213	NA	-90.1%
Connectivity	744	\$0	\$0	\$0	\$23,650	NA	NA
Other Employee Benefits	241 - 290	\$8,447	\$16,953	\$23,225	\$23,484	29.1%	1.1%
Terminal Leave	125	\$0	\$0	\$0	\$22,785	NA	NA
Postage and Postage Machine Rental	532	\$16,464	\$16,930	\$19,942	\$18,402	2.8%	-7.7%
Periodicals	650	\$9,492	\$9,630	\$9,580	\$9,525	0.1%	-0.6%
Unemployment Insurance	230	\$18,675	\$8,523	\$11,880	\$7,961	-19.2%	-33.0%
Dues and Fees	810	\$254	\$14,028	\$7,243	\$7,713	134.7%	6.5%
Statistical Services	317	\$3,000	\$4,013	\$1,187	\$5,885	18.3%	395.9%
Professional Development	748	\$2,060	\$4,281	\$6,972	\$1,787	-3.5%	-74.4%
Light and Power - Other Than Heating and Cooling	625	\$1,901	\$1,878	\$1,501	\$1,710	-2.6%	13.9%

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Biannual Financial Report Data

Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$718	\$1,552	\$1,962	\$1,554	21.3%	-20.8%
Water and Sewage	411	\$1,081	\$1,095	\$1,101	\$1,101	0.4%	0.0%
Student Transportation Services	510	\$98	\$0	\$0	\$600	57.1%	NA
Heating and Cooling for Buildings - Gas	622	\$366	\$503	\$622	\$508	8.6%	-18.4%
Food Purchases	614	\$868	\$51	\$188	\$250	-26.7%	33.0%
Overtime Salaries	140	\$0	\$1,072	\$128	\$109	NA	-14.9%
Wireless Equipment	743	\$43,340	\$43,030	\$0	\$82	-79.1%	NA
Miscellaneous Objects	876 - 899	\$1,798	\$300	\$0	\$10	-72.7%	NA
Instructional Programs Improvement Services	312	\$945	\$3,914	\$0	\$0	-100.0%	NA
Rentals	440	\$26,011	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$880	\$0	\$0	NA	NA
Student Academic Achievement Total		\$33,982,635	\$34,203,796	\$35,989,825	\$37,494,990	2.5%	4.2%
Student Instructional Support							
Certified Salaries	110	\$2,462,237	\$2,574,456	\$2,663,121	\$2,738,462	2.7%	2.8%
Non - Certified Salaries	120	\$1,513,433	\$1,480,799	\$1,609,039	\$1,806,010	4.5%	12.2%
Group Health Insurance	222	\$816,948	\$871,595	\$888,690	\$817,550	0.0%	-8.0%
Public Employees Retirement Fund	214	\$165,815	\$176,246	\$206,363	\$240,362	9.7%	16.5%
Teacher Retirement Fund, After 7-1-95	216	\$194,348	\$208,777	\$225,066	\$236,942	5.1%	5.3%
Instruction Services	311	\$148,678	\$178,620	\$222,417	\$230,553	11.6%	3.7%
Social Security Certified	212	\$188,238	\$196,229	\$203,785	\$209,858	2.8%	3.0%
Other Group Insurance Authorized by Statute	224	\$81,724	\$79,685	\$74,982	\$193,033	24.0%	157.4%
Other Employee Benefits	241 - 290	\$128,844	\$135,954	\$147,654	\$158,948	5.4%	7.6%
Social Security Noncertified	211	\$110,810	\$108,832	\$116,244	\$133,236	4.7%	14.6%
Pre-2008 Object Code - Temporary Salaries	130	\$53,526	\$59,451	\$62,905	\$123,401	23.2%	96.2%
Operational Supplies	611	\$192,730	\$115,101	\$87,649	\$89,111	-17.5%	1.7%
Equipment	730	\$45,270	\$36,990	\$14,148	\$50,588	2.8%	257.6%
Repairs and Maintenance Services	430	\$29,213	\$26,866	\$45,915	\$33,750	3.7%	-26.5%
Travel	580	\$19,842	\$20,823	\$16,534	\$23,815	4.7%	44.0%
Workers Compensation Insurance	225	\$11,536	\$18,695	\$19,216	\$21,324	16.6%	11.0%
Group Accident Insurance	223	\$15,572	\$15,771	\$16,958	\$16,754	1.8%	-1.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,308	\$17,649	\$15,935	\$13,985	-6.5%	-12.2%
Group Life Insurance	221	\$13,076	\$12,533	\$11,777	\$12,538	-1.0%	6.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$6,300	NA	NA
Staff Services	314	\$24,898	\$204	\$27,298	\$6,125	-29.6%	-77.6%
Food Purchases	614	\$7,916	\$4,339	\$6,328	\$5,432	-9.0%	-14.2%
Dues and Fees	810	\$3,299	\$5,541	\$5,242	\$5,039	11.2%	-3.9%
Other Professional and Technical Services	319	\$12,246	\$13,674	\$585	\$4,086	-24.0%	598.3%
Overtime Salaries	140	\$2,956	\$392	\$989	\$3,279	2.6%	231.7%

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Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Terminal Leave	125	\$0	\$0	\$0	\$2,875	NA	NA
Instructional Programs Improvement Services	312	\$14,017	\$0	\$16,668	\$2,500	-35.0%	-85.0%
Postage and Postage Machine Rental	532	\$1,187	\$1,268	\$1,941	\$2,153	16.1%	11.0%
Content	747	\$509	\$996	\$44,319	\$2,078	42.1%	-95.3%
Official Bond Premiums	525	\$1,550	\$1,500	\$2,125	\$1,400	-2.5%	-34.1%
Unemployment Insurance	230	\$9,469	\$0	\$2,253	\$942	-43.8%	-58.2%
Student Transportation Services	510	\$0	\$0	\$2,130	\$722	NA	-66.1%
Licensed Employees	135	\$2,553	\$2,107	\$1,927	\$326	-40.2%	-83.1%
Computer Hardware	741	\$317,055	\$18,495	\$708	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$27,848	\$4,403	\$0	NA	-100.0%
Student Instructional Support Total		\$6,607,802	\$6,411,437	\$6,765,312	\$7,193,474	2.1%	6.3%
Overhead and Operational							
Non - Certified Salaries	120	\$5,224,782	\$5,284,057	\$5,465,334	\$5,878,207	3.0%	7.6%
Light and Power - Other Than Heating and Cooling	625	\$1,901,508	\$1,934,336	\$2,108,920	\$2,173,112	3.4%	3.0%
Food Purchases	614	\$1,412,022	\$1,460,458	\$1,482,980	\$1,522,218	1.9%	2.6%
Group Health Insurance	222	\$1,407,954	\$1,401,534	\$1,347,866	\$1,142,573	-5.1%	-15.2%
Operational Supplies	611	\$545,158	\$634,908	\$587,194	\$770,099	9.0%	31.1%
Public Employees Retirement Fund	214	\$565,639	\$599,149	\$680,622	\$741,444	7.0%	8.9%
Repairs and Maintenance Services	430	\$398,164	\$398,006	\$410,322	\$466,321	4.0%	13.6%
Social Security Noncertified	211	\$415,041	\$414,573	\$430,875	\$458,536	2.5%	6.4%
Insurance	520	\$332,051	\$388,379	\$407,839	\$407,982	5.3%	0.0%
Gasoline and Lubricants	613	\$438,153	\$428,075	\$452,225	\$323,140	-7.3%	-28.5%
Overtime Salaries	140	\$304,833	\$280,836	\$287,882	\$298,975	-0.5%	3.9%
Certified Salaries	110	\$326,732	\$271,804	\$284,049	\$290,287	-2.9%	2.2%
Workers Compensation Insurance	225	\$139,217	\$244,830	\$250,108	\$267,605	17.7%	7.0%
Other Group Insurance Authorized by Statute	224	\$122,673	\$117,003	\$111,751	\$266,975	21.5%	138.9%
Connectivity	744	\$190,969	\$153,901	\$49,373	\$236,765	5.5%	379.5%
Board of Education Services	318	\$83,798	\$35,435	\$197,783	\$196,976	23.8%	-0.4%
Water and Sewage	411	\$169,324	\$174,856	\$166,900	\$166,325	-0.4%	-0.3%
Pre-2008 Object Code - Temporary Salaries	130	\$201,055	\$161,965	\$171,845	\$158,327	-5.8%	-7.9%
Heating and Cooling for Buildings - Gas	622	\$138,744	\$108,441	\$135,874	\$148,758	1.8%	9.5%
Other Employee Benefits	241 - 290	\$104,871	\$77,754	\$95,163	\$96,008	-2.2%	0.9%
Telephone	531	\$66,927	\$61,010	\$71,959	\$77,245	3.6%	7.3%
Miscellaneous Objects	876 - 899	\$66,756	\$67,223	\$77,006	\$59,902	-2.7%	-22.2%
Content	747	\$0	\$0	\$19,348	\$55,445	NA	186.6%
Equipment	730	\$1,000	\$24,203	\$15,355	\$42,772	155.7%	178.5%
Staff Services	314	\$13,756	\$32,255	\$36,304	\$40,711	31.2%	12.1%
Removal of Refuse and Garbage	412	\$58,402	\$47,617	\$41,793	\$37,821	-10.3%	-9.5%

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Crown Point Community Sch Corp (4660)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$7,481	\$31,104	\$33,529	\$34,158	46.2%	1.9%
Travel	580	\$26,519	\$21,640	\$28,431	\$32,525	5.2%	14.4%
Teacher Retirement Fund, After 7-1-95	216	\$29,567	\$28,539	\$29,983	\$31,028	1.2%	3.5%
Dues and Fees	810	\$30,103	\$24,345	\$26,889	\$28,958	-1.0%	7.7%
Tires and Repairs	612	\$29,538	\$15,644	\$8,166	\$23,657	-5.4%	189.7%
Bank Service Charges	871	\$21,487	\$21,194	\$20,439	\$22,326	1.0%	9.2%
Group Accident Insurance	223	\$18,670	\$18,342	\$18,891	\$19,690	1.3%	4.2%
Other Technology Hardware	746	\$0	\$0	\$4,340	\$19,462	NA	348.4%
Social Security Certified	212	\$21,795	\$18,329	\$19,697	\$19,155	-3.2%	-2.8%
Severance/Early Retirement Pay	213	\$0	\$7,725	\$4,500	\$18,825	NA	318.3%
Terminal Leave	125	\$0	\$2,064	\$6,577	\$17,533	NA	166.6%
Board Member Compensation	115	\$16,944	\$15,936	\$17,504	\$16,608	-0.5%	-5.1%
Group Life Insurance	221	\$12,285	\$13,914	\$14,199	\$14,423	4.1%	1.6%
Student Transportation Services	510	\$0	\$2,473	\$11,514	\$9,639	NA	-16.3%
Postage and Postage Machine Rental	532	\$12,644	\$8,578	\$7,163	\$7,537	-12.1%	5.2%
Unemployment Insurance	230	\$12,956	\$9,672	\$6,096	\$2,680	-32.6%	-56.0%
Awards	875	\$1,692	\$2,325	\$4,200	\$2,450	9.7%	-41.7%
Advertising	540	\$3,508	\$2,314	\$2,639	\$2,016	-12.9%	-23.6%
Official Bond Premiums	525	\$1,350	\$1,350	\$1,450	\$1,400	0.9%	-3.4%
Rentals	440	\$0	\$0	\$1,090	\$1,276	NA	17.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,346	\$21	\$15	\$30	-61.4%	100.0%
Vehicles	731	\$581,814	\$672,688	\$64,793	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$573,468	\$0	NA	-100.0%
Other Purchased Services	593	\$11,148	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$0	\$12,214	\$0	NA	-100.0%
Overhead and Operational Total		\$15,470,373	\$15,720,804	\$16,304,457	\$16,649,905	1.9%	2.1%
Non Operational							
Redemption of Principal	831	\$10,358,477	\$8,129,776	\$9,857,316	\$14,974,654	9.7%	51.9%
Interest	832	\$7,355,883	\$10,239,258	\$8,881,356	\$8,871,528	4.8%	-0.1%
Buildings	720	\$0	\$0	\$0	\$2,722,939	NA	NA
Construction Services	450	\$0	\$0	\$54,368	\$622,382	NA	1044.8%
Repairs and Maintenance Services	430	\$336,317	\$408,939	\$429,950	\$604,466	15.8%	40.6%
Licensed Employees	135	\$361,105	\$364,861	\$376,570	\$391,655	2.1%	4.0%
Equipment	730	\$225,409	\$147,440	\$118,538	\$239,723	1.6%	102.2%
Non - Certified Salaries	120	\$149,972	\$85,076	\$78,525	\$97,090	-10.3%	23.6%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$12,456	\$124,605	\$48,141	NA	-61.4%
Teacher Retirement Fund, After 7-1-95	216	\$33,223	\$34,394	\$35,629	\$37,973	3.4%	6.6%
Social Security Certified	212	\$26,454	\$26,668	\$27,853	\$28,790	2.1%	3.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Rentals	440	\$0	\$28,596	\$28,596	\$28,596	NA	0.0%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$23,138	NA	NA
Group Health Insurance	222	\$26,388	\$29,818	\$29,123	\$21,720	-4.8%	-25.4%
Food Purchases	614	\$9,096	\$9,676	\$11,830	\$12,127	7.5%	2.5%
Other Professional and Technical Services	319	\$0	\$0	\$11,345	\$11,375	NA	0.3%
Public Employees Retirement Fund	214	\$5,838	\$5,548	\$6,567	\$7,437	6.2%	13.2%
Operational Supplies	611	\$13,198	\$7,680	\$7,487	\$7,248	-13.9%	-3.2%
Social Security Noncertified	211	\$11,789	\$6,133	\$5,442	\$6,150	-15.0%	13.0%
Other Group Insurance Authorized by Statute	224	\$2,393	\$1,473	\$957	\$4,240	15.4%	343.2%
Dues and Fees	810	\$800	\$2,300	\$2,200	\$2,700	35.5%	22.7%
Workers Compensation Insurance	225	\$1,623	\$2,272	\$2,131	\$2,196	7.9%	3.0%
Awards	875	\$4,983	\$18,739	\$500	\$1,000	-33.1%	100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,330	\$1,219	\$1,329	\$959	-7.8%	-27.8%
Pre-2008 Object Code - Temporary Salaries	130	\$11,302	\$778	\$1,974	\$891	-47.0%	-54.9%
Certified Salaries	110	\$0	\$1,297	\$1,755	\$729	NA	-58.5%
Nonlicensed Employees	136	\$1,399	\$2,779	\$2,828	\$243	-35.5%	-91.4%
Group Accident Insurance	223	\$197	\$190	\$214	\$237	4.7%	10.6%
Group Life Insurance	221	\$126	\$171	\$177	\$184	9.9%	3.8%
Overtime Salaries	140	\$188	\$0	\$0	\$129	-9.0%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$57	NA	NA
Bank Service Charges	871	\$0	\$0	\$0	\$50	NA	NA
Improvements Other Than Buildings	715	\$63,581	\$65,879	\$2,865	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$7,070	\$18,872	\$0	NA	-100.0%
Instruction Services	311	\$370	\$0	\$100	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$118	\$5,798	\$0	\$0	-100.0%	NA
Non Operational Total		\$19,001,560	\$19,646,284	\$20,121,003	\$28,770,746	10.9%	43.0%
Grand Total		\$75,062,370	\$75,982,321	\$79,180,597	\$90,109,115	4.7%	13.8%